FMS 2108 Yearend Closing Statement - Unexpended Balance

	Pre/Pos Close		<u>No.</u>	at Account Title d by Treasury - Appropriation Fund Symbol	Additional Information Required				
2			Provided	by Treasury Also Equals:					
2	Pre	Е	1010	Fund Balance with Treasury					
2	Pre	Е	1610	Securities (At Par)					
2	Pre	Ε	1611	Securities - Unamortized Discount or Premium	Unrealized discount only				
2	Pre	Ε	1690	Other Investments					
2	Pre	Е	1120	Imprest Funds					
3			N/A						
4	Pre	Е	4350	Canceled Authority					
5	Pre	Е	1010	Fund Balance with Treasury					
6			CALC	(2+3-4-5) Also Equals:					
6	Pre	Е	1610	Securities (At Par)					
6	Pre	Е	1611	Securities - Unamortized Premium or Discount	Unrealized discount only				
6	Pre	Е	1690	Other Investments					
6	Pre	Е	1120	Imprest Funds					
7	Pre	Ε	1110	Undeposited Collections					
7	Pre	Е	1310	Accounts Receivable	Government only				
7	Pre	Е	1319	Allowance for Loss on Accounts Receivable	Government only				
7	Pre	Е	1340	Interest Receivable					
7	Pre	Е	1349	Allowance for Loss on Interest Receivable					
7	Pre	Е	1410	Advances to Others					
7	Pre	E	1450	Prepayments					
8	Pre	Е	4220	Unfilled Customer Orders	No advance				
9	Pre	Е	4800	Undelivered Orders	Unpaid				
9	Pre	Е	4880	Upward Adjustments of Prior-Year Undelivered Orders	Unpaid				
9	Pre	Е	4870	4870 Downward Adjustments of Prior-Year Undelivered Orders Unpaid					

Additional Information Required

Funded

Funded

FMS 2108 Yearend Closing Statement - Unexpended Balance

Col Pre/Post Trial Account Account No. Close Bal No. **Title** Ε Accounts Payable Pre 2110 10 10 Pre 2120 Disbursements in Transit Pre 2130 Contract Holdbacks 10 Pre 2140 Accrued Interest Payable 10 Ε Pre 2190 Other Accrued Liabilities 10 Ε Pre 2210 Accrued Funded Payroll and Benefits 10 Ε 10 Pre 2940 Capital Lease Liability Pre Ε 2990 Other Liabilities 10 11 CALC (5+6+7+8-9-10) Also Equals: Ε Pre 4395 Authority Unavailable Pursuant to Public Law 11 Unapportioned Authority - Pending Rescission 11 Pre 4420 Pre 4430 Unapportioned Authority - OMB Deferral 11 Ε Unapportioned Authority - Available Pre 4450 11 Ε 11 Pre 4510 Apportionments Apportionments - Unavailable Pre 4590 11 Ε 11 Pre 4610 Allotments - Realized Resources Ε 4620 Other Funds Available for Commitment/Obligation 11 Pre Pre 4630 Funds Not Available for Commitment/Obligation 11 4650 Allotments - Expired Authority 11 Pre 11 Pre 4700 Commitments

To use this crosswalk, agencies must be able to breakout the accounts in columns 2 through 11 by individual resources as identified by the subclassification number (e.g. 911, 931) in column 1.

FMS 2108 Yearend Closing Statement - Definite Borrowing Authority

Col No. 1	Pre/Post Close	Trial <u>Bal</u>	Account No. Provided I	Account Title by Treasury - Appropriation Fund Symbol	Additional Information Required
2			Provided I	by Treasury Also Equals:	
2	Pre	В	4149	Borrowing Authority Carried Forward	Subsequent Years Only
3	Pre	Е	4141	Current-Year Borrowing Authority Realized-Definite	
3	Pre	Е	4143	Actual Reductions to Borrowing Authority	
3	Pre	Е	4392	Rescissions	
4	Pre	E	4145	Borrowing Authority Converted to Cash	
5				N/A	
6			CALC (2+or-3-4) Also Equals:	
6	Pre	Ε	4149	Borrowing Authority Carried Forward	
6	Pre	Е	4141	Current-Year Borrowing Authority Realized-Definite	
6	Pre	E	4143	Actual Reductions to Borrowing Authority	
6	Pre	E	4392	Rescissions	
6	Pre	Е	4145	Borrowing Authority Converted to Cash	
7			N/A		
8			N/A		
9	Pre	Е	4800	Undelivered Orders	Unpaid. The amount related to Borrowing Authority
9	Pre	Е	4870	Downward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Borrowing Authority
9	Pre	E	4880	Upward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Borrowing Authority

Additional Information Required

Funded

Funded

FMS 2108 Yearend Closing Statement - Definite Borrowing Authority

Col <u>No.</u>	Pre/Post Close	Trial <u>Bal</u>	Account <u>No.</u>	Account Title
10	Pre	Е	2110	Accounts Payable
10	Pre	E	2120	Disbursements in Transit
10	Pre	E	2140	Accrued Interest Payable
10	Pre	E	2190	Other Accrued Liabilities
10	Pre	E	2210	Accrued Funded Payroll and Benefits
10	Pre	E	2940	Capital Lease Liability
10	Pre	Е	2990	Other Liabilities
11			,	6-9-10) Also Equals:
11	Pre	E	4395	Authority Unavailable Pursuant to Public Law
11	Pre	E	4420	Unapportioned Authority - Pending Rescission
11	Pre	Е	4430	Unapportioned Authority - OMB Deferral
11	Pre	E	4450	Unapportioned Authority - Available
11	Pre	E	4510	Apportionments
11	Pre	E	4590	Apportionments - Unavailable
11	Pre	E	4610	Allotments - Realized Resources
11	Pre	E	4620	Other Funds Available for Commitment/Obligation
11	Pre	Ε	4630	Funds Not Available for Commitment/Obligation
11	Pre	Е	4650	Allotments - Expired Authority
11	Pre	E	4700	Commitments

To use this crosswalk, agencies must be able to breakout the accounts in columns 2 through 11 by individual resources as identified by the subclassification number (e.g. 911, 931) in column 1.

FMS 2108 Yearend Closing Statement - Indefinite Borrowing Authority

Col No. 1	Pre/Post Close	Trial <u>Bal</u>	No.	Account Title by Treasury - Appropriation Fund Symbol
2 2	Pre	В	Provided 4149	by Treasury Also equals: Borrowing Authority Carried Forward
3 3	Pre	E	4142	Current-Year Borrowing Authority Realized-Indefinite
4	Pre	E	4145	Borrowing Authority Converted to Cash
5	Pre	E	4143	Actual Reductions to Borrowing Authority
6 6 6 6	Pre Pre Pre Pre	E E E	CALC (4149 4142 4145 4143	2+3-4-5) Also Equals: Borrowing Authority Carried Forward Current-Year Borrowing Authority Realized-Indefinite Borrowing Authority Converted to Cash Actual Reductions to Borrowing Authority
7			N/A	
8			N/A	
9 9 9	Pre Pre Pre	E E E	4800 4870 4880	Undelivered Orders Downward Adjustments of Prior-Year Undelivered Orders Upward Adjustments of Prior-Year Undelivered Orders
10 10 10 10 10 10	Pre Pre Pre Pre Pre Pre	E E E E E	2110 2120 2140 2190 2210 2940 2990	Accounts Payable Disbursements in Transit Accrued Interest Payable Other Accrued Liabilities Accrued Funded Payroll and Benefits Capital Lease Liability Other Liabilities
11				Balance should be zero

To use this crosswalk, agencies must be able to breakout the accounts in columns 2 through 11 by individual resources as identified by the subclassification number (e.g. 911, 931) in column 1.

T\L S2-96-03 Attachment 1 9/20/96

Additional Information Required

Subsequent Years Only

Unpaid. The amount related to Borrowing Authority Unpaid. The amount related to Borrowing Authority Unpaid. The amount related to Borrowing Authority

Funded

Funded

FMS 2108 Yearend Closing Statement - Definite Contract Authority

	Pre/Post Close		I Account No. Title Provided by Treasury - Appropriation Fund Symbol		Additional Information Required				
2	5			Provided by Treasury Also Equals:					
2	Pre	В	4139	Contract Authority Carried Forward	Subsequent years only				
3	Pre	Е	4131	Current-Year Contract Authority Realized -Definite					
4	Pre	Е	4135	Contract Authority Converted to Cash					
5	Pre	Е	4133	Actual Reductions to Contract Authority					
	Pre	Е	4392	Rescissions					
6				(2+3-4+or-5) Also Equals:					
6	Pre	Е	4139	Contract Authority Carried Forward					
6	Pre	Е	4131	Current-Year Contract Authority Realized -Definite					
6	Pre	Е	4135	Contract Authority Converted to Cash					
6	Pre	Е	4133	Actual Reductions to Contract Authority					
6	Pre	Е	4392	Rescissions					
7				N/A					
8				N/A					
9	Pre	Е	4800	Undelivered Orders	Unpaid. The amount related to Contract Authority.				
9	Pre	Е	4880	Upward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Contract Authority.				
9	Pre	Е	4870	Downward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Contract Authority.				
10	Pre	Ε	2110	Accounts Payable					
10	Pre	Ε	2120	Disbursements in Transit					
10	Pre	Ε	2130	Contract Holdbacks					
10	Pre	Е	2140	Accrued Interest Payable					
10	Pre	Е	2190	Other Accrued Liabilities	Funded				
10	Pre	Е	2210	Accrued Funded Payroll and Benefits					
10	Pre	Е	2940	Capital Lease Liability	Funded				
10	Pre	Е	2990	Other Liabilities					

FMS 2108 Yearend Closing Statement - Definite Contract Authority

Col <u>No.</u>	Pre/Post <u>Close</u>	Trial <u>Bal</u>	Account No.	Account <u>Title</u>
11			CALC (6-9-10) Also Equals:
11	Pre	Е	4395	Authority Unavailable Pursuant to Public Law
11	Pre	Ε	4420	Unapportioned Authority - Pending Rescission
11	Pre	Ε	4430	Unapportioned Authority - OMB Deferral
11	Pre	Ε	4450	Unapportioned Authority - Available
11	Pre	Ε	4510	Apportionments
11	Pre	Ε	4590	Apportionments Unavailable
11	Pre	Ε	4610	Allotments - Realized Resources
11	Pre	Ε	4620	Other Funds Available for Commitment/Obligation
11	Pre	Ε	4630	Funds Not Available for Commitment/Obligation
11	Pre	Ε	4650	Allotments - Expired Authority
11	Pre	Ε	4700	Commitments

To use this crosswalk, agencies must be able to breakout the accounts in columns 2 through 11 by individual resources as identified by the subclassification number (e.g. 911, 931) in column 1.

Additional Information Required

FMS 2108 Yearend Closing Statement - Indefinite Contract Authority

<u> </u>		Pre/Post <u>Close</u>	Trial <u>Bal</u>	Account No. Provided b	Account Title by Treasury - Appropriation Fund Symbol	Additional Information Required
	2				by Treasury - Also Equals:	
2	2	Pre	В	4139	Contract Authority Carried Forward	Subsequent years only
3	3	Pre	E	4132	Current-Year Contract Authority Realized -Indefinite	
4	4	Pre	Е	4135	Contract Authority Converted to Cash	
į	5	Pre	E	4133	Actual Reductions to Contract Authority	
6	6			CALC (2	2+3-4-5) Also Equals:	
	6	Pre	Е	4139	Contract Authority Carried Forward	
	6	Pre	Е	4132	Current-Year Contract Authority Realized -Indefinite	
6	6	Pre	Е	4135	Contract Authority Converted to Cash	
(6	Pre	Е	4133	Actual Reductions to Contract Authority	
7	7				N/A	
8	8				N/A	
ç	9	Pre	Е	4800	Undelivered Orders	Unpaid. The amount related to Contract Authority
ç	9	Pre	Е	4880	Upward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Contract Authority
Ś	9	Pre	Е	4870	Downward Adjustments of Prior-Year Undelivered Orders	Unpaid. The amount related to Contract Authority
	10	Pre	Е	2110	Accounts Payable	
•	10	Pre	Ε	2120	Disbursements in Transit	
•	10	Pre	Е	2130	Contract Holdbacks	
•	10	Pre	Е	2140	Accrued Interest Payable	
•	10	Pre	Е	2190	Other Accrued Liabilities	Funded
	10	Pre	Е	2210	Accrued Funded Payroll and Benefits	
	10	Pre	Е	2940	Capital Lease Liability	Funded
•	10	Pre	E	2990	Other Liabilities	
	11			Balance sl	hould be zero	

To use this crosswalk, agencies must be able to breakout the accounts in columns 2 through 11 by individual resources as identified by the subclassification number (e.g. 911, 931) in column 1.